

**Form at bottom of page.**

**IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.**

**WHERE TO FILE:** Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2008 FTB 3519" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0051**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**WHEN TO FILE:** **Calendar Year – File and Pay by April 15, 2009.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**PAY ONLINE:** Use Web Pay and enjoy the ease of our free online payment service. Go to our website at **ftb.ca.gov** and search for **payment options**. **Do not mail this form if you use Web Pay.**

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂

TAXABLE YEAR

**2008**

**Payment for Automatic  
Extension for Individuals**

CALIFORNIA FORM

**3519 (PIT)**

# Instructions for Form FTB 3519

## Payment for Automatic Extension for Individuals

### General Information

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2008 return by April 15, 2009.
- You owe tax for 2008.

When you file your 2008 return, you can **e-file**. Go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax.

- If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your return by October 15, 2009.
- If you owe tax, choose one of the following payment options:
  - **Web Pay:** To make a payment online or to schedule a future payment (up to one year in advance), go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **Web Pay**. **Do not** mail the form FTB 3519 to us.
  - **Credit Card:** Use your major credit card. Call 800.272.9829 or go to the website [officialpayments.com](http://officialpayments.com), use code 1555. Official Payments Corp. charges a convenience fee for using this service. **Do not** mail form FTB 3519 to us.
  - **Check or Money Order:** Complete the payment form below and mail it with your check or money order to the FTB. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
  - **Installment Agreement:** Go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **installment agreement** or get FTB 3567, Installment Agreement Request Booklet.

### Penalties and Interest

If you fail to pay your total tax liability by April 15, 2009, you will incur a late payment penalty plus interest. If you pay at least 90% of the tax shown on the return by the original due date of the return, we will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory. If, after April 15, 2009, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2009, you will incur a late filing penalty plus interest from the original due date of the return.

### Taxpayers Residing or Traveling Outside the USA

If you are living or traveling outside the USA on April 15, 2009, the deadline to file your return and pay the tax is June 15, 2009. Interest will accrue from the original due date (April 15, 2009) until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 15, 2009. To avoid any late-payment penalties, pay your tax liability by June 15, 2009. When filing your tax return, attach a statement to the front indicating that you were "Outside the USA on April 15, 2009."

### TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540/540A, line 34; or Long Form 540NR, line 42. ....	1	00
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding) ....	2a	00
b	California estimated tax payments and amount applied from your 2007 tax return .... (Check your estimated tax payments on our website at <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>My FTB Account</b> .)	2b	00
c	Other payments and credits, including any tax payments made with any previous form FTB 3519 ....	2c	00
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c. ....	3	00
4	Tax due. Is line 1 more than line 3? ....	4	00

• **No. Stop here.** You have no tax due. Do not mail form FTB 3519. If you file your return by October 15, 2009, the automatic extension will apply.

• **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. Enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 below. Fill in your name(s), address, and SSN(s) or ITIN(s), and separate form at the "DETACH HERE" line. Make a check or money order payable to the "Franchise Tax Board." Write your SSN or ITIN and "2008 FTB 3519" on the check or money order. Enclose, but do **not** staple your check or money order with the form and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051**. For online payments, do **not** mail the form, simply go to [ftb.ca.gov](http://ftb.ca.gov) and search for **Web Pay**, and schedule your payment.